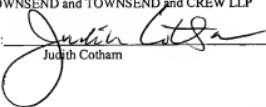


I hereby certify that this correspondence is being filed via
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on August 29, 2007.

PATENT
Attorney Docket No.: 019941-002010US

TOWNSEND and TOWNSEND and CREW LLP

By:



Judith Cotham

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re application of:

Yoji Tanijiri,*et al.*

Application No.: 10/766,201

Filed: January 27, 2004

For: ENTERIC SUSTAINED RELEASE
FINE PARTICLES OF TAMSULOSIN
AND ITS SALT AND
MANUFACTURING METHOD
THEREOF

Customer No.: 20350

Confirmation No. 3314

Examiner: SASAN, ARADHANA

Technology Center/Art Unit: 1609

AMENDMENT

Mail Stop Amendment
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Sir:

In response to the Office Action mailed March 26, 2007, please enter the following amendments and remarks. A three month extension of time accompanies this response.

Amendments to the Claims are reflected in the listing of claims which begins on page 2 of this paper.

Remarks/Arguments begin on page 5 of this paper.